

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Maconaquah School Corp (5615)

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Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$13,556,703	54.0%	\$12,315,868	48.9%	\$11,783,215	47.2%	\$11,370,934	45.6%
Student Instructional Support	\$2,055,158	8.2%	\$2,028,623	8.1%	\$1,984,218	7.9%	\$1,918,701	7.7%
Overhead and Operational	\$5,103,482	20.3%	\$8,593,165	34.1%	\$9,040,824	36.2%	\$8,774,682	35.2%
Nonoperational	\$4,386,950	17.5%	\$2,256,732	9.0%	\$2,175,218	8.7%	\$2,898,847	11.6%
Grand Total	\$25,102,293		\$25,194,388		\$24,983,475		\$24,963,163	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	62.2%	56.9%	55.1%	53.2%



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Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$63,511	\$89,396	\$88,569		39%	-1%
	11050 Regular Programs; Full Day Kindergarten	\$56,643	\$682,901	\$572,451	\$664,989	> 500%	-3%	16%
	11100 Regular Programs; Elementary	\$3,153,447	\$3,712,703	\$3,502,938	\$3,153,174	0%	-15%	-10%
	11200 Regular Programs; Middle/Junior High	\$1,526,770	\$2,193,227	\$2,045,877	\$1,903,268	25%	-13%	-7%
	11300 Regular Programs; High School	\$1,872,514	\$2,484,189	\$2,329,598	\$2,272,127	21%	-9%	-2%
	11420 Vocational Education; Agriculture B	\$75,925	\$108,510	\$56,948	\$60,103	-21%	-45%	6%
	11450 Vocational Education; Consumer and Homemaking	\$179,941	\$265,839	\$220,268	\$219,865	22%	-17%	0%
	11910 Other Regular Programs; Competency Testing	\$13,924	\$6,990	\$0	\$0	-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$248,953	\$372,142	\$396,558	\$402,388	62%	8%	1%
	12210 Mental Disabilities; Mild Mental Disabilities	\$186,958	\$270,909	\$211,274	\$236,451	26%	-13%	12%
	12330 Physical Impairment; Visual Impairment	\$12,985	\$0	\$0	\$0	-100%		
	12350 Physical Impairment; Homebound	\$27,010	\$12,018	\$11,903	\$7,441	-72%	-38%	-37%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$141,935	\$253,428	\$232,827	\$244,251	72%	-4%	5%
	12520 Culturally Different; Compensatory	\$2,190	\$281	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$215,336	\$484,289	\$467,892	\$541,023	151%	12%	16%
	12710 Equal Opportunity At Risk	\$10,665	\$6,634	\$7,532	\$2,833	-73%	-57%	-62%
	12810 Special Education Preschool	\$89,488	\$80,765	\$59,420	\$52,353	-41%	-35%	-12%
	12900 Other Special Programs	\$993	\$17,397	\$187,953	\$112,962	> 500%	> 500%	-40%
	14100 Summer School Programs; Elementary	\$600	\$0	\$0	\$0	-100%		
	14200 Summer School Programs; Middle/Junior High School	\$7,804	\$0	\$0	\$2,153	-72%		
	14300 Summer School Programs; High School	\$49,367	\$38,478	\$17,261	\$12,070	-76%	-69%	-30%
	16100 Remediation Testing	\$93,298	\$36,852	\$0	\$0	-100%	-100%	
	16200 Preventive Remediation	\$28,913	\$25,811	\$27,679	\$25,671	-11%	-1%	-7%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$86,705	\$57,174	\$109,577	\$73,878	-15%	29%	-33%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$0	\$1,405	\$55,008	\$35,860		> 500%	-35%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$40,895	\$46,168	\$6,711	\$14,540	-64%	-69%	117%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$55,544	\$98,385			77%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$13,325	\$5,000	\$0	\$0	-100%	-100%	
	22130 Improvement of Instruction; Instructional Staff Training	\$25,668	\$103,598	\$25,028	\$11,140	-57%	-89%	-55%
	22220 Library/Media Services; School Library	\$309,423	\$337,993	\$234,946	\$239,044	-23%	-29%	2%
	22230 Library/Media Services; Audiovisual	\$565	\$2,114	\$1,763	\$2,032	259%	-4%	15%
	22240 Library/Media Services; Educational Television	\$57,107	\$82,144	\$80,218	\$78,536	38%	-4%	-2%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$41,887	\$53,059	\$70,602	\$99,224	137%	87%	41%
	22360 Instruction, Related Technology; Network Support	\$400,706	\$261,312	\$634,166	\$561,300	40%	115%	-11%
	22400 Academic Student Assessment	\$0	\$0	\$6,794	\$15,088			122%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$229,934	\$236,794	\$55,564	\$130,304	-43%	-45%	135%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$4,025	\$12,234	\$9,524	\$9,912	146%	-19%	4%
	26497 2007 Account Code - Teachers Retirement Fund	\$518,204	\$0	\$0	\$0			
Student Academic Achievement Total		\$9,724,102	\$12,315,868	\$11,783,215	\$11,370,934	17%	-8%	-3%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$398,948	\$594,780	\$535,948	\$536,808	35%	-10%	0%
	21330 Health Services; Dental Services	\$354	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$74,236	\$116,109	\$112,047	\$122,216	65%	5%	9%
	21390 Health Services; Other Health Services	\$3,864	\$316	\$8,802	\$8,742	126%	> 500%	-1%
	21430 Psychological Counseling	\$67,128	\$111,371	\$108,977	\$12,957	-81%	-88%	-88%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$119,312	\$168,595	\$152,450	\$165,397	39%	-2%	8%
	24100 Office of The Principal	\$736,088	\$1,037,451	\$1,065,995	\$1,072,581	46%	3%	1%
Student Instructional Support Total		\$1,399,930	\$2,028,623	\$1,984,218	\$1,918,701	37%	-5%	-3%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$45,743	\$45,814	\$33,767	\$35,403	-23%	-23%	5%
	23150 Board of Education; Legal Services	\$28,022	\$8,857	\$20,666	\$21,281	-24%	140%	3%
	23160 Board of Education; Promotion Expenses	\$2,786	\$2,145	\$825	\$2,345	-16%	9%	184%
	23190 Board of Education; Other Governing Body Services	\$4,617	\$3,283	\$4,937	\$4,391	-5%	34%	-11%

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	23210 Executive Administration; Office of The Superintendent	\$317,104	\$729,168	\$1,038,340	\$868,714	174%	19%	-16%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$289			
	25120 Fiscal Services; Service Area Direction	\$91,736	\$2,720,742	\$3,154,167	\$2,869,737	> 500%	5%	-9%
	25160 Fiscal Services; Financial Accounting	\$6,309	\$7,511	\$9,563	\$5,543	-12%	-26%	-42%
	25191 Other Fiscal Services; Refund of Revenue	\$3,600	\$5,282	\$6,556	\$9,032	151%	71%	38%
	25193 Other Fiscal Services; Printed Forms	\$4,065	\$0	\$0	\$309	-92%		
	25195 Other Fiscal Services; Bank Account Service Charge	\$723	\$745	\$2,791	\$2,739	279%	268%	-2%
	25196 Other Fiscal Services; Cash Change	\$600	\$575	\$0	\$0	-100%	-100%	
	25300 Printing, Publishing, and Duplicating Services	\$9,902	\$11,890	\$12,261	\$9,835	-1%	-17%	-20%
	25740 Personnel Services; Noninstructional Personnel Training	\$2,502	\$0	\$1,100	\$0	-100%		-100%
	25750 Personnel Services; Health Services	\$1,909	\$2,025	\$2,746	\$2,792	46%	38%	2%
	25920 Ditch Assessments	\$0	\$10	\$1,771	\$386		> 500%	-78%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$146,809	\$264,342	\$111,257	\$101,938	-31%	-61%	-8%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,801,577	\$2,128,036	\$1,990,508	\$2,037,856	13%	-4%	2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$6,914	\$6,888	\$4,255	\$7,294	6%	6%	71%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$57,959	\$81,693	\$65,341	\$82,480	42%	1%	26%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$100	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$8,170	\$4,800	\$12,161	\$12,633	55%	163%	4%
	26700 Operation and Maintenance of Plant Services; Insurance	\$88,612	\$93,446	\$90,667	\$98,745	11%	6%	9%
	27100 Student Transportation; Vehicle Operation	\$365,036	\$616,431	\$638,679	\$637,225	75%	3%	0%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$278,845	\$397,984	\$414,841	\$432,618	55%	9%	4%
	27400 Student Transportation; Purchase of School Buses	\$209,725	\$382,087	\$288,513	\$358,320	71%	-6%	24%
	27500 Student Transportation; Insurance on Buses	\$33,008	\$18,200	\$21,107	\$9,900	-70%	-46%	-53%
	27700 Student Transportation; Contracted Transportation Services	\$66,931	\$87,921	\$84,405	\$80,898	21%	-8%	-4%
	27900 Student Transportation; Other Student Transportation Services	\$22,361	\$21,564	\$26,032	\$22,947	3%	6%	-12%
	31100 Food Services Operations; Service Area Direction	\$24,856	\$36,064	\$36,608	\$35,559	43%	-1%	-3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$234,657	\$312,418	\$360,802	\$372,887	59%	19%	3%
	31400 Food Services Operations; Food Purchases	\$420,862	\$551,805	\$544,357	\$583,656	39%	6%	7%
	31900 Other Food Services	\$44,377	\$51,440	\$61,801	\$66,929	51%	30%	8%
Overhead and Operational Total		\$4,330,418	\$8,593,165	\$9,040,824	\$8,774,682	103%	2%	-3%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$2,382	\$0			-100%
	33200 Community Recreation	\$34,148	\$25,345	\$21,732	\$19,189	-44%	-24%	-12%
	33300 Civic Services	\$903	\$2,032	\$3,772	\$3,189	253%	57%	-15%
	33400 Athletic Coaches	\$181,256	\$219,940	\$202,023	\$204,207	13%	-7%	1%
	33990 Other Community Services; Other	\$0	\$1,190	\$4,000	\$0		-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$5,412	\$5,000	\$7,271	\$41,037	> 500%	> 500%	464%
	45100 Building Acquisition, Construction and Improvements	\$2,739,107	\$460,160	\$391,419	\$865,349	-68%	88%	121%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$331,956	\$331,955	\$331,956	\$331,956	0%	0%	0%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$99,895	\$88,894	\$98,498	\$105,951	6%	19%	8%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$33,630	\$27,424	\$42,353	\$137,755	310%	402%	225%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$57,362	\$52,996	\$25,851	\$78,864	37%	49%	205%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$800,000	\$830,000	\$850,415	\$830,263	4%	0%	-2%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$211,798	\$193,545	\$176,763		-17%	-9%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$0	\$98,599			
	53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$0	\$0	\$5,726			
Nonoperational Total		\$4,283,669	\$2,256,732	\$2,175,218	\$2,898,847	-32%	28%	33%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$82,762	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$866,341	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$60,909	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$4,069,619	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$2,752	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$281,792	\$0	\$0	\$0			
Prorated By Fund Total		\$5,364,174	\$0	\$0	\$0			